

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

555D0500

SENATE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **HB1074** - 2/3/00

Introduced by: Representatives Young, Chicoine, and Diedrich (Larry) and Senators Dunn (Jim) and Reedy

1 FOR AN ACT ENTITLED, An Act to revise municipal special assessment provisions.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 9-47-19 be amended to read as follows:

4 9-47-19. The governing body of ~~every~~ each municipality at the time of making its annual tax
5 levy for other purposes may levy a special assessment for the purpose of maintaining its system
6 of waterworks. ~~Such~~ The special assessment shall be apportioned as provided in this chapter for
7 the assessment of the cost of constructing such waterworks; and ~~be~~ certified to the county
8 auditor and collected as municipal taxes for general purposes.

9 ~~Such~~ No special assessment ~~shall in no year~~ may exceed the sum of ~~four cents~~ one dollar per
10 front foot against any lot or parcel of abutting property and ~~shall be~~ the special assessment is
11 subject to review and equalization the same as assessments for general purposes.

12 Funds derived from ~~such~~ a special assessment shall be used only for the purpose for which
13 it is levied. The State of South Dakota is exempt from the provisions of this section but may,
14 pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its apportioned share of the actual
15 cost of any work under this section at the time the work is done.

16 Section 2. That § 9-48-23 be amended to read as follows:

1 9-48-23. The governing body prior to the assessment of real property pursuant to § 9-48-22
2 may, by resolution, designate the lots against which ~~said the~~ the assessment is to be levied; and the
3 amount of the assessment against each lot ~~for such purposes and. The resolution shall~~ direct the
4 director of equalization to add ~~such the~~ the assessment to the general assessment against ~~said the~~
5 property and ~~to~~ certify ~~said the~~ the assessment together with the regular assessment to the county
6 auditor to be collected as municipal taxes for general purposes; ~~which. The assessment shall be~~
7 is subject to review and equalization the same as assessments or taxes for general purposes. ~~Such~~
8 No assessment ~~shall in no year may~~ may exceed the sum of ~~four cents~~ one dollar per front foot against
9 any lot or parcel of abutting property. The State of South Dakota is exempt from the provisions
10 of this section but may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its
11 apportioned share of the actual cost of any work under this section at the time the work is done.

12 Section 3. That § 9-38-53 be amended to read as follows:

13 9-38-53. The governing body, upon recommendation of the board, may at the time of making
14 its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and
15 otherwise improving and caring for the parks, parkways, boulevards, and other public grounds
16 and thoroughfares under the control of the board a special front foot assessment not to exceed
17 ~~ten cents~~ one dollar per front foot upon the lots fronting and abutting thereon. The governing
18 body, upon the recommendation of the board and with the consent of seventy-five percent of the
19 owners of property fronting and abutting a boulevard, may at the time of making its annual tax
20 levy for other purposes levy for the purpose of maintaining, repairing, planting, and otherwise
21 improving and caring for any boulevard under the control of the board ~~a. No~~ No special front foot
22 assessment ~~not to may~~ may exceed ~~eighty-five cents~~ one dollar per front foot upon the lots fronting
23 and abutting the boulevard. Any assessment shall be apportioned as the assessment for
24 maintaining service sewers and shall be certified to the county auditor and shall be collected as
25 municipal taxes for general purposes. The State of South Dakota is exempt from the provisions

1 of this section but may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its
2 apportioned share of the actual cost of any work under this section at the time the work is done.

3 Section 4. That § 9-45-38 be amended to read as follows:

4 9-45-38. The governing body prior to the assessment of real property within the municipality
5 for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing street
6 surfacing or pavement a special front foot assessment not exceeding ~~forty cents~~ one dollar per
7 front foot upon the lots fronting and abutting the street. The assessment shall be apportioned on
8 a front foot basis ~~and levied in the following manner.~~

9 The governing body prior to the assessment of real property may, by resolution, designate
10 the lot or portion of lots against which the assessment is to be levied and the amount of the
11 assessment against each lot or ~~portions thereof for such purposes;~~ portion of lots. The resolution
12 shall direct the director of equalization to add the assessment to the general assessment against
13 the property; and certify the assessment together with the regular assessment to the county
14 auditor to be collected as municipal taxes for general purposes. The assessment is subject to
15 review and equalization the same as assessments or taxes for general purposes. Front foot, for
16 the purposes of this section, means the actual front of the premises as established by the buildings
17 thereon, record title, and use of the property regardless of the original plat. The State of South
18 Dakota is exempt from the provisions of this section but may, pursuant to §§ 9-45-30 to 9-45-
19 32, inclusive, be assessed for its apportioned share of the actual cost of any work under this
20 section at the time the work is done.

1 **BILL HISTORY**

2 1/15/00 First read in House and referred to Local Government. H.J. 54

3 1/20/00 Scheduled for Committee hearing on this date.

4 1/20/00 Local Government Do Pass Amended, Passed, AYES 10, NAYS 2. H.J. 172

5 1/25/00 Motion to Amend, Passed. H.J. 227

6 1/25/00 House of Representatives Do Pass Amended, Passed, AYES 53, NAYS 17. H.J. 228

7 1/26/00 First read in Senate and referred to Local Government. S.J. 210

8 2/2/00 Scheduled for Committee hearing on this date.

9 2/2/00 Local Government Do Pass Amended, Passed, AYES 6, NAYS 0. S.J. 286